

**GOVERNMENT OF ANDHRA PRADESH**  
**ABSTRACT**

Prohibition & Excise – Calculation of Assessable Value-Levy of Assessable fees on Foreign Liquor (Spirits) imported by A.P. Beverages Corporation Limited.- Orders - Issued .

**REVENUE (EXCISE-II) DEPARTMENT**

**G.O.Ms.No. 120**

**Dated:05 -02-2009.**

**Read the following:-**

1.G.O.Ms.No. 968 Revenue (Ex.II)Dept., dated. 10-7-2007.

2.G.O.Ms.No.

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**OR D E R:**

In the references 1&2 read above, Govt. have issued amendments to the A.P. Excise (Import, Export, and Transport of IMFL & FL-Permits) Rules 2005. It were issued to enable the Andhra Pradesh Beverages Corporation Limited to import foreign liquor for sale to A4, 2B and other licensees in the State. The Government here with notify the quantum of levies and method of levy.

**Assessable Value:** The Andhra Pradesh Beverages Corporation Limited shall arrive at the assessable value of each variety of foreign liquor (Spirit) by adding supplier's price customs duty,\* CST, Import Fee, Cost of EAL, freight and insurance if applicable.

**Customs Duty:**

Where customs duty has been exempted the same shall be added for the purpose of arriving at the assessment fee of the Andhra Pradesh Beverages Corporation Limited.

**Assessment fee:** The rates of assessment fee chargeable by the Andhra Pradesh Beverages Corporation Limited on the assessable value on the foreign liquor (Spirit) shall be as follows.

Sl. No.	Assessable Value of FL Wines	APBCL Assessment fee %
1.	More than Rs.600/- Up to Rs. 1000/- per BL of Assessable value	200%
2.	Rs. 1001/- to Rs. 1350/- per BL of assessable value.	150%
3.	Rs. 1351/- to Rs.1700/- per BL of assessable value	100%
4.	Rs. 1701/- per BL of assessable value.	60%

\* "where customs duty has been exempted the same shall be added for the purpose of arriving at the assessment fee of the A.P. Beverages Corporation Limited.,".

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)**

**G.SUDHIR**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Commissioner of Prohibition and Excise, Andhra Pradesh, Hyderabad.

Copy to the Managing Director A.P. Beverages Corporation Limited., Hyderabad.

The P.S. to Minister (Prohibition & Excise)

Law (E) Department,

SF/SCs

//FORWARDED:: BY ORDER//

**SECTION OFFICER**